

**DEPARTMENT OF CHILDREN AND FAMILY
SERVICES**

CONTROLLED BILLED ACCOUNT (CBA)

**PROCEDURES
MANUAL**

CBA Program Administration
Administrative Services Section
P. O. Box 3496
627 North 4th Street
Baton Rouge, LA 70821

Table of Contents

CBA Issuance	4
Application Process for Cardholder	4
CBA Approver Process.....	5
Receipt of CBA Process	6
Cardholder Account Maintenance Procedures	7
Name or Address Change	7
Retirement, Resignation, Change in Job Responsibilities, Termination	7
Cardholder Transfer	7
Account Renewal.....	7
Non-Utilization of Account	8
Cardholder Extended Absence.....	9
CBA Security	10
Compromised Account	10
Procedures for Using the CBA.....	12
Declared Emergency Use.....	13
Receiving a Credit	13
Disputing a Charge.....	13
Louisiana Sales Taxes	14
Non-Approved Transactions.....	15
Prohibited Transactions.....	16
Transaction Declines	16

Documenting and Reconciling Transactions	17
Documentation of Transactions	17
Monthly Account Reconciliation.....	17
<i>Cardholder Procedures</i>	17
<i>Approver/Supervisor Procedures</i>	18
DCFS Fiscal Services Procedures	19
Processing Payments	20
Controlled Billed Account (CBA)	21
Compliance Procedures	21
Controlled Billed Account (CBA) Training Program Presentation.....	24

The procedures set forth in this manual were created in accordance with [DCFS Policy 1-21 Controlled Bill Account \(CBA\) Policy](#) and the [State of Louisiana Travel Card Policy](#).

Controlled Billed Account (CBA) Issuance

Account Numbers are to be issued only to active State of Louisiana, Department of Children and Family Services employees who are required and authorized to manage travel for their section for official state business for the Department.

Note: All forms referenced in this Manual should be typed to ensure accuracy and readability.

Application Process for Cardholders

The original CBA Program Cardholder Enrollment/Update Form (DCFS TCF 1 Form - ATTACH LINK), LEO Test Certificate or Training Transcript and the original CBA Program Cardholder Agreement Form must be submitted to the DCFS CBA Program Administrator as an Enrollment packet (all together) to be processed. Upon receipt of the original documents, each form will be reviewed. Information received from the applicant will be entered online via WORKS software to Bank of America (BOA), creating a unique account.

- Each prospective Cardholder completes a Cardholder Enrollment/Update Form.
 - The applicant must use his/her full legal name, which must match DCFS personnel records and DCFS email address. Do not abbreviate or use nicknames.
 - The applicant must read the CBA Policy and the Procedures Manual completely before submitting an application to their Regional Administrator, Division/Section Director or Appointing Authority for signature.
 - The Regional Administrator, Division/Section Director or Appointing Authority must also sign the Cardholder Enrollment Form authorizing the applicant to receive the CBA.
 - The original signature copy must be submitted to the DCFS CBA Program Administrator.

- The applicant must complete and successfully pass the [LEO](#) on-line training course by a scoring ninety percent (90%) or higher annually. (Login to [LEO](#) > My Training > Statewide Courses > Office of State Procurement > OSP Travel Card Certification > OSP Travel Card Cert for Cardholders)
 - The applicant must print a copy of the LEO Certificate or Training Transcript to submit with the Enrollment Form.
 - A copy of the Certificate or Transcript must be in the applicants' legal name.
 - A copy is to accompany the CBA Enrollment Form sent to the DCFS CBA Program Administrator.
- The applicant must read, initial at each designated statement and sign the State of Louisiana (SOL) - CBA Program Cardholder Agreement Form annually.
 - The CBA Program Cardholder Agreement Form must be in the applicants' legal name.
 - The original signature copy must accompany the CBA Enrollment Form sent to the DCFS CBA Administrator.
- Bank of America will create a new VISA Account and send the number via secure email to the CBA Program Administrator within 7-10 business days.

Upon receipt of the number from BOA, the CBA Program Administrator will call the cardholder and provide the account number, expiration date, and CVV number.

- The CBA is a VISA credit account, no plastic card is issued.

CBA Approver Process

The Approver of a CBA Cardholder is required to take an annual LEO on-line test as well as complete the CBA Program Approver Agreement Form annually. The original agreement form and a copy of the LEO test or Training Transcript are to be submitted to the CBA Program Administrator.

When an applicant requests a CBA, the assigned Approver is to complete the SOL – CBA Program Approver Agreement Form (Attach Form). Original signature copy is to be submitted to the CBA Administrator.

Approver must complete and successfully pass the [LEO](#) on-line training course by a scoring ninety percent (90%) or higher annually. ([LEO](#) > My Training > Statewide

Courses > Office of State Procurement > OSP Travel Card Certification > OSP Travel Card Cert for Approvers).

Note: State Of Louisiana CBA Program Agreement Forms and the on-line LEO – OSP Travel Certification Requirements are for:

- CBA Administrator, CBA Cardholders and CBA Cardholder Approvers are required to complete designated Division of Administration Agreement Form and an online LEO –OSP Travel Card Certification test with a passing grade of at least 90 annually.
- Cardholder's approver must be a Supervisor of the Cardholder which would be at least one level higher than the Cardholder.
- CBA's shall not be issued to any agency Department head, CBA Administrator, Auditor or any other roles associated with administering, monitoring or reviewing the activities of the CBA program.

Changes to an Approvers list of cardholders are to be submitted to the CBA Program Administrator via the DCFS Approvers Update/Change Form.

Receipt of CBA Process

The DCFS CBA Training PowerPoint Presentation in MOODLE should be completed prior to receiving a CBA, but completion is mandatory in keeping an active CBA Account. The DCFS CBA Program Verification of Receipt Form (attach link) and Moodle certificate must be e-mailed or Faxed to the CBA Program Administrator within thirty (30) days of receiving an account number. By submitting these documents the Cardholder is verifying that the account number has been received and that the Cardholder has completed the CBA PowerPoint Training Presentation.

Upon receiving the account number, the Cardholder must complete and sign the DCFS CBA Program Verification of Receipt Form ([DCFS TCF 5](#)). This form can be e-mailed or faxed to the CBA Program Administrator within 30 days of receipt.

Note: If the Verification of Receipt Form is not received by the DCFS CBA Administrator within thirty (30) days of receiving the account number, the account will be deactivated.

Cardholder Account Maintenance Procedures

Name or Address Change

When a Cardholder has a name change or change of address, he/she should complete the CBA Program Cardholder Enrollment/Update Form ([DCFS TCF 1](#)) and submit it via email to the DCFS CBA Program Administrator at DCFS.CBA.Administrator@LA.GOV. If the employee's name changed, include the previous name as it appeared on the card in Section 1 of the form.

In the case of a name change, a new account number will be issued to the Cardholder. The old account number will be deactivated.

Retirement, Resignation, Change in Job Responsibilities, Termination

When an employee retires, resigns, changes job responsibilities that no longer require the use of a card, or is terminated, the Cardholder's immediate supervisor shall complete the Travel Card Program Cardholder Enrollment/Update Form ([DCFS TCF 1](#)) and indicate "Close Account." The completed form must be submitted via email to the DCFS CBA Program Administrator at DCFS.CBA.Administrator@LA.GOV.

The CBA Program Administrator will close the account and send confirmation via email that the account has been closed.

The Cardholder's immediate supervisor shall also ensure that all available CBA documentation (receipts, invoices, etc.) is obtained from the employee, reconciled and submitted for processing; prior to the employee's retirement or termination.

Cardholder Transfer

When an employee is transferred within the Department, the employee must complete CBA Program Cardholder Enrollment/Update Form ([DCFS TCF 1](#)). Submit the completed update form via email to the DCFS CBA Program Administrator indicating the new Bureau/Division/Section name and address.

The Cardholder's immediate supervisor (at the old Bureau/Division/Section) should also ensure that all available CBA documentation (receipts, invoices, etc.) is obtained from the employee, reconciled, and submitted for processing prior to the employee's transfer.

Account Renewal

CBA account numbers will expire on the date specified on the account.

Two weeks prior to the expiration of the account, Bank of America will send the renewal account number to the DCFS CBA Program Administrator.

The CBA Program Administrator will receive the new account number from Bank of America via secure email. The program administrator will call the cardholder and provide the new account number along with the expiration date and CVV number.

The Regional Administrator, Division/Section Director or Appointing Authority must obtain the Cardholder's signature on the Cardholder Enrollment/Update Form ([DCFS TCF 1](#)), Revised Form and submit the signed form to the DCFS CBA Program Administrator via email within 30 days.

Note: If the CBA Cardholder Enrollment/Update Form ([DCFS TCF 1](#)) (link will be added) is not received by the DCFS CBA Program Administrator within thirty (30) days of receiving the account number, the account number will be deactivated.

Non-Utilization of Card

The DCFS CBA Program Administrator will run a “non-utilization” or “last used account” report to determine all accounts that have not been utilized for at least twelve (12) months.

The annual non-utilization list will be forwarded to the Regional Administrator, Bureau/Division/Section Director and/or Appointing Authority for review.

The Regional Administrator, Bureau/Division/Section Director or Appointing Authority must indicate in writing the accounts that should be deactivated.

Justification must be provided for accounts that will be placed in a suspended profile with a \$1 spend limit, upon approval of DOA.

The report must be signed by the Regional Administrator, Division/Section Director or Appointing Authority. The cardholder approver must initial by the name of each cardholder. The entire report must be returned to the CBA Program Administrator within thirty (30) business days after receipt of the non-utilization list.

Upon receipt, the report will be forwarded to the DCFS Secretary or delegated Appointing Authority for review and approval. Requests to move accounts to a one dollar (\$1) profile will be submitted to DOA for final approval or recommendation to cancel.

The CBA Program Administrator will remove the \$1 spend limit and return the account to the original spend limit.

Cardholders will be notified of DOA's determination via email from the DCFS CBA Program Administrator.

Accounts identified for deactivation will be deactivated within seven (7) business days of receiving notification from the Regional Administrator, Bureau/Division/Section Director or Appointing Authority.

Cardholders whose accounts have been deactivated must submit a new Application to reapply as instructed per this Manual.

Cardholder Extended Absence

If a Cardholder will be out of the office for an extended period of time (more than two weeks), the supervisor must notify the CBA Program Administrator via email with the cardholder's name, last four (4) digits of the card, and the time period of the absence.

The CBA Program Administrator will place the account in a suspense profile reducing the spend limit to \$1.

Upon the cardholder's return to work, the supervisor must notify the CBA Program Administrator via email.

If the absence is planned, the supervisor and cardholder must review the documentation and receipts prior to the cardholder's departure to ensure all transactions are documented on the appropriate log.

If the absence is unplanned, the supervisor and at least one other person in the office (preferably the highest level supervisor or Regional Administrator) become responsible for documentation and reconciliation.

If the Cardholder does not return to the office prior to the 20th of the month, the supervisor and at least one other person in the office (preferably the highest level supervisor or Regional Administrator) must sign the log and bank statement, with a note that the Cardholder is out on extended leave.

Controlled Billed Account (CBA) Security

It is the Cardholder's responsibility to safeguard the account number at all times. Important safeguards to follow include:

- Account number must be kept in a secure location.
- Unless a Cardholder is required to carry their account number at all times for emergency situations, it should be kept in a locked cabinet in the office.
- It is the Cardholder's responsibility to check which account number they are using for personal purchases.
- All instances of "accidental use" will be investigated by the DCFS Bureau of General Counsel.
- Account numbers should not be displayed in the work area or written where they can easily be seen by others.
- Secure all assigned WORKS application User IDs and passwords. Never share User ID and passwords and/or leave the work area while logged into the system or leave log-in information lying in an unsecure area.
- Never put the full account number in emails, fax, reports, memo, etc. If designation of an account is necessary, use only the last four or eight digits of the account number.
- Never send a copy of the CBA if requested by a merchant. If this is required for payment, then the Cardholder must use another form of payment other than the CBA.
- Never give the card number to someone else without the Agency CBA Program Administrator's permission.
- Use of a CBA by anyone other than the Cardholder is prohibited.
- The Cardholder is the only person authorized to sign a transaction.

Compromised Account:

If a Cardholder has possession of the account number, but believes someone has been using the number as evidenced by charges appearing on the monthly Credit Card statement that cannot be verified as having been made by the Cardholder, the

supervisor and DCFS CBA Program Administrator must be notified immediately at DCFS.CBA.Administrator@LA.GOV.

The Cardholder must immediately report a compromised account as follows:

- Call the Bank of America @ 1-888-449-2273. Provide the agency's name as it appears on the account, account number and a statement about the compromised purchase.
- Send an email notification to the CBA Program Administrator that contains the same information indicated above. Only include the last 4 digits of the account number.
- The CBA Program Administrator will determine whether a new CBA Program Cardholder Enrollment/Update Form ([DCFS TCF 1](#)) must be completed, and will notify the Cardholder accordingly.
- Bank of America will create the new VISA account number and send via secure email to the CBA Program Administrator, within 7-10 business days.
- Upon receipt of the account number from BOA, the program administrator will call and give the cardholder the new account number, expiration date, and CVV number.
- At that time, the Cardholder must complete the DCFS CBA Enrollment/Update Form ([DCFS TCF 1](#)) and send it via email to the DCFS CBA Program Administrator.

Note: If the CBA Cardholder Agreement Form ([DCFS TCF 2](#)) is not received by the DCFS CBA Program Administrator within thirty (30) days of receiving the account number, the account number will be deactivated.

Procedures for Using the Controlled Billed Account (CBA)

Purchases made using the CBA are subject to applicable DCFS and Division of Administration procurement policies, travel regulations, the small purchases executive order, State of Louisiana Statewide [CBA Policy](#) and all other rules and regulations governing state purchases. The CBA has additional rules as follows:

- Shall be used only by DCFS employees for employee airfare, hotel/lodging and vehicle rentals, client related hotel/lodging and airfare, and parking only with a hotel stay and combined on the hotel/lodging receipt and/or Park-N-Fly parking and conference registration as authorized for official state business trips.
- Cannot be used for personal use.
- Shall not be used to pay for non-official travel expenses.
- Cannot be used to avoid appropriate travel or payment procedures.
- Cannot be used to obtain cash or to purchase gift cards.
- Cannot be used for prohibited or restricted Merchant Category Codes without written approval from the Office of State Procurement.
- Cannot be used to purchase fuel for rental or state vehicles. Fuel must be charged to the Fuel Card.
- Cannot be used to pay for incidentals, including but not limited to: meals, fees and tips to porters, baggage carriers, bellhops, hotel maids; transportation between places of lodging/airport such as taxi or shuttle; phone calls, and any unallowable expenses.
- Personal hotel room rentals for clients are allowed with the following stipulation:
 - In instances such as this (a client in a room alone) the case worker **must** have the room flagged for 'no incidentals' (i.e., no in-room movies, long distance telephone charges, room service, etc.).
- Must request reimbursement of personal incidental expenses incurred in accordance with [DCFS Travel Policy 1-14](#) and procedures using the LaGov Travel system through the Louisiana Employees On-line ([LEO](#)) for non-client related expenses or TIPS for client related travel.

Declared Emergency Use

Upon notification from the Office of State Procurement that the Governor has declared a state of emergency, and upon request of DCFS Executive Administration, the CBA Program Administrator will move the CBA Emergency Profile to the maximum limit of \$60,000 set by Office of State Procurement.

Additional increases in the spending limit must be submitted to and approved by Office of State Procurement.

Higher limits do not eliminate the need to follow emergency procurement rules, policies, procedures and/or executive orders.

Upon cancellation of the state of emergency and/or when higher emergency limits are no longer necessary, the CBA Program Administrator will return the CBA Emergency Profile to \$1.

Receiving a Credit

The Cardholder is responsible for obtaining a credit receipt from the merchant and retaining the receipt with support documentation. The merchant must issue a credit to the account.

The Cardholder is responsible for monitoring and checking the statement to ensure the credit was processed correctly. All credits should be documented on the Controlled Billed Account Log.

Receiving cash or checks to resolve a credit is prohibited.

Disputing a Charge

When the Cardholder finds any of the following charges/credits on the monthly Credit Card statement:

- that do not match the receipts and supporting documentation
- the Cardholder did not make the transaction
- the amount of transaction is incorrect, or there is an issue with service or quality

The Cardholder's first recourse is to contact the merchant to try to resolve the problem.

If the merchant agrees that an error has been made, they will credit the Cardholder's account. The credit will appear on the next monthly statement. Cardholder should check the next statement to ensure the credit was processed correctly.

If the problem with the vendor is not resolved, the [Statement of Disputed Item Form](#) should be completed and mailed or faxed with required enclosures *within 60 days* from the billing close date (25th of each month) to:

Bank of America – Commercial Card Services Operation
P. O. Box 53142
Phoenix, AZ 85072-3142
Phone (800) 352-4027
FAX: (888) 678-6046

- A copy of the dispute form should be retained by the Cardholder.
- A copy of the dispute form, bank statement and all supporting documentation (along with written communication from the Bank or vendor) must be emailed to the DCFS Compliance Officer.
- The Compliance Officer will then forward to the DCFS Bureau of General Counsel for possible investigation.

DCFS will pay the transaction; therefore, it is important for the Cardholder to mark the Controlled Billed Account Log documentation “DISPUTED” and submit a copy of the Statement of Disputed Item form with the Controlled Billed Account Log. Cardholder should retain a copy of the disputed documentation and follow up on future statements for credits. When the credit for the disputed item is listed on the statement, Cardholder should document on the Controlled Billed Account Log “DISPUTE CORRECTION” and submit a copy of the Controlled Billed Account Log that listed the original charge that was disputed.

All disputes must be identified in writing within 60 days of the billing statement. Disputes will be resolved by the Bank of America within 180 days.

Any recognized or suspected misuse of the CBA program must be immediately reported to the DCFS Compliance Officer, Program Administrator, and the DCFS Bureau of General Counsel. Anonymous reports may be reported to the State of Louisiana Inspector General’s Fraud and Abuse Hotline at 1-866-801-2549. For additional information, visit its [website](#).

Louisiana Sales Taxes

Cardholders must advise the vendor of Louisiana state tax-exempt status prior to initiating a transaction. This may be accomplished by presenting a completed copy of the State of Louisiana Employee Travel Expense Sales Tax Exemption Certificate Form [R-1392](#) (for Automobile Rental Charges, and Park N Fly – New Orleans Airport location only - Charges exemptions) to the merchant. [Governmental Employees Hotel Lodging Sales/Use Tax Exemption Certificate Form R-1376](#) (add link to DOA/OSP website) must be used for Hotels only.

The forms must be signed by the Cardholder or employee and his/her immediate supervisor, prior to checking into the hotel or the pickup of a rental vehicle.

Louisiana state taxes should not be paid by the Cardholder on CBA transactions. However, in cases where the total amount of Louisiana state sales taxes charged on a monthly basis are of a material amount – defined as \$25 or more – an audit finding may result. The Cardholder will be required to seek a credit of the taxes if the taxes exceed \$25 for any one transaction.

Cardholder should verify that the amount of the sales taxes credited matches the amount of the original sales taxes charged.

In the event Louisiana State sales tax is charged and a credit is warranted, it is the Cardholder's responsibility to have the vendor-merchant (not Bank of America) issue a credit to the Cardholder's account.

Repeat sales tax offenses may result in disciplinary action against the Cardholder. The Cardholder's supervisor shall be responsible for administering the disciplinary action as set forth in the Compliance Review Procedures section of this manual.

Non-Approved Transactions

A non-approved transaction is any transaction made by a CBA Cardholder for which payment by the state is unapproved.

The Cardholder is required to pay for any non-approved transactions and must adhere to the following instructions to reimburse the State:

- Do **not** make payment to the Bank of America.
- Make payment to the **State of Louisiana** for the exact amount of the non-approved charges.
- Payment must be made by personal check, cashier's check or money order.
- Attach payment along with an explanation of the incident and the Controlled Billed Account Log and Bank of America statement that listed the charge and mail to:

DCFS - Administrative Services
Attention: Compliance Officer
P.O. Box 3496
Baton Rouge, LA 70821

Prohibited Transactions

A **fraud transaction** is any transaction(s) made with the CBA by a DCFS employee that is suspected of having been made with the intent to defraud the State.

An investigation of the suspected fraud will be conducted. Should an investigation result in findings which show the actions of the employee were done with the intent to defraud the State, the employee/s will be subject to disciplinary action.

The Cardholder's supervisor shall be responsible for administering the disciplinary action as set forth in the Compliance Review Procedures section of this manual. The nature of the disciplinary action will be the prerogative of the appointing authority and will be based on the investigation findings and the record of the employee.

Any such investigation and ensuing action shall be reported by the Secretary of DCFS to the Legislative Auditor and the Director of the Office of State Travel.

All instances of suspected card misuse (whether intentional or accidental) and fraud will be investigated by the DCFS Bureau of General Counsel.

Transaction Declines

If a decline occurs while attempting a transaction, **DO NOT** allow the merchant to attempt to process a transaction on the CBA account multiple times. Call Bank of America immediately at 1-888-449-2273. Upon return to the office, notify the Compliance Officer in writing to provide details of the decline.

Documenting and Reconciling Transactions

Documentation of Transactions

The Cardholder must complete the appropriate Controlled Billed Account Log for Non-Client Related transactions or Client Related transactions.

Documentation is required for all transactions (purchases and credits). The Cardholder must obtain the customer copy of the receipt (original receipt). When paying by telephone, fax, or computer, the Cardholder must obtain a confirmation or similar document. Acceptable documentation must include the merchant name, transaction date, a line item description and line item pricing for the transaction. The line description must contain a full description and line item pricing for the purchase. A generic description such as “general merchandise”, “miscellaneous” or just item number must be fully documented or described elsewhere. Failure to do so may result in cancellation of the CBA.

Electronic receipts are allowed if they are un-editable.

For client related transactions, acceptable documentation must also include the client's TIPS number and the client's or caregiver's signature, if the client is a minor.

Support documentation must be maintained in an organized filing system. These files will be subject to periodic review by the Office of the Legislative Auditor and any other duly authorized auditor.

The Controlled Billed Account Log and all supporting documentation must be maintained in accordance with [DCFS Policy 6-02 Retention of Departmental Records](#).

The Controlled Billed Account Log is discussed in detail below in the Cardholder procedures.

Monthly Account Reconciliation

Cardholder Procedures

Cardholders should log transactions as they are made. It is the Cardholder's responsibility to reconcile the Controlled Billed Account Log to the Credit Card statement and carry forward any differences to the next billing cycle until the difference is resolved.

Cardholders will retrieve electronic Credit Card statements monthly from Bank of America within two (2) days of the close of the billing cycle (around the 10th of the month.) The billing cycle closes on the 8th of each month.

Upon retrieval of the Credit Card statement, the Cardholder must reconcile charges made during the billing cycle by matching the Credit Card statement to the Controlled Billed Account Log and the documentation (original receipts) obtained from the merchants on all transactions. The documentation must be reviewed and verified by the Cardholder as received or reported as a disputed item.

Any non-approved or disallowed charges should also be included on the Controlled Billed Account Log and noted as "DISALLOWED". The Cardholder should refer to the Non-Approved Transactions section on page 14 of this manual for repayment instructions.

A TIPS 212 document must be completed following internal office procedures for all client related transactions made with the CBA. The vendor number for CBA purchases/credits is 020132109.

After signing the Controlled Billed Account Log, the Cardholder forwards the completed Controlled Billed Account Log including the accounting distribution information to his supervisor or designated reviewer.

All Cardholders must scan their monthly Controlled Billed Account Logs, Bank of America Statements, receipts, Travel Authorizations for non-routine travel and TIPS 212 Forms for all client related CBA transactions to the DCFS Fiscal Services at DCFS.SLTC@la.gov no later than the 20th day of the statement month. All cardholders must also mail all supporting documentation including original receipts to DCFS Fiscal Services; P.O. Box 2784; Baton Rouge, LA 70821.

Approver/Supervisor Procedures

The supervisor or designated approver must review the information and documentation submitted by the Cardholder. The supervisor or designated reviewer must review the information submitted by the Cardholder within two to three (2-3) days of receiving the documentation from the Cardholder.

The Approver/Supervisor should verify that:

- Acceptable documentation exists (including the merchant name, transaction date, line item description and line item price) to support each transaction (purchases and credits),
- Transactions are for official State business and Travel Authorizations are completed for non-routine travel,
- There is not a duplication of personal requests and/or reimbursements,
- The Bank of America Statement total agrees with the Controlled Billed Account Log total confirming all account coding has been provided for all non-related transactions listed on the statement,
- Transactions comply with appropriate rules and regulations.

- All necessary TIPS documents have been completed and entered accurately in TIPS for client related transactions and adhere to internal office procedures.

The supervisor must sign the Controlled Billed Account Log and Credit Card statement certifying that he/she has reviewed and approved the documents.

If it is determined that personal or other unauthorized charges are occurring on the CBA, appropriate steps, up to and including dismissal, shall be taken by the Supervisor and/or Appointing Authority to resolve the misuse/abuse of the account.

DCFS Fiscal Services Procedures

Upon receipt of the copy of the CBA Log, Credit Card statement and supporting documentation, DCFS Fiscal Services will reconcile the documents for all client and non-client related transactions and ensure the documentation is adequate and sufficient to adhere to State Travel Guidelines and approves all TIPS 212 documents.

NOTE: If any non-approved or disallowed charges are found during the reconciliation process the transaction should be noted as “DISALLOWED” and reported to the Compliance Unit.

After all reconciliations have been completed, the charges and credits will be distributed to the appropriate accounting codes as provided on the log in the Integrated Statewide Information System (ISIS).

A journal voucher (J6 or J2) document will be prepared and approved in ISIS to credit the default accounting codes (CBA clearing organization and object) and debit the appropriate organization, object, reporting category, etc.

Payment will be made to the bank on the 28th of each month.

DCFS Fiscal Services must reconcile the paper statement to the electronic payment made to Bank of America each month. The journal voucher and log must reconcile to this payment amount.

DCFS Fiscal Services will notify the Cardholder's supervisor or other Appointing Authority if Controlled Billed Account Logs are not reconciled timely by the Cardholder.

Processing Payments

DCFS Fiscal Services establishes, assigns, and maintains default accounting codes for Cardholders, which consists of the fund/agency/ organization/clearing object code combination.

Fund/agency = ISIS Agency number.

Organization = ISIS Clearing organization number (T plus the first digit of the three digit ISIS appropriation unit number, i.e. T100 for Appropriation 100, T200 for Appropriate 200, etc.) established by OSRAP (Office of Statewide Reporting and Accounting Policy) The clearing organizations are set up by OSRAP at the time of enrollment in the program. The agency is responsible for notifying OSRAP of appropriated programs added and/or deleted after initial set up. A clearing organization code (TTTT) is set up in Appropriation 100 – Administrative and Support for miscellaneous charges and for Cardholder transactions that have an incorrect default code.

The appropriation unit can be obtained from the Unit Budget Head.

Clearing Object = 2680. An object code assigned to the department's budget for travel charged to the CBA by the Cardholder. All charges made by the Cardholder will default to this object code until reallocated by accounting personnel into an appropriate line item account(s). Default account information is set up by OSRAP (Office of Statewide Reporting and Accounting Policy).

Any transactions recorded in the ISIS organization code TTTT must be researched by DCFS Fiscal Services Unit to determine the correct default organization for the transaction/Cardholder. An ISIS journal voucher is then processed to move the transaction by crediting organization TTTT and debiting the correct default clearing organization. DCFS Fiscal Services will notify the DCFS CBA Program Administrator of corrections needed in WORKS to make the necessary changes to the Cardholder's default accounting code.

DCFS Fiscal Services reconciles the clearing organizations each month to the paper Credit Card statement.

The Division of Administration uses the Billing File to create a P4 document (payment voucher) and interface to ISIS/Advantage Financial System (AFS). This document uses the default accounting codes assigned to the corporate account for miscellaneous charges.

The P4 document overrides budget checks and cash checks in AFS to produce an electronic funds transfer (EFT) to be sent to Bank of America. The EFT request is processed on the 28th of each month.

The P4s should be reviewed by DCFS Fiscal Services when posted, and a determination should be made whether discrepancies exist between the P4s and the billing statement. If a discrepancy does exist, the Bank of America Support Desk should be contacted to determine how the discrepancy is corrected. Once this information is received, DCFS Fiscal Services must either contact OSRAP or fax the billing statement to OSRAP. OSRAP then determines if manual P4s have to be issued.

Controlled Billed Account (CBA)

CBA designated approvers must:

- Ensure all airfare, hotel and conference registration fees charged to the CBA are for official state business.
- Ensure approved Travel Authorizations are received for non-routine travel.
- Complete the appropriate Controlled Billed Account Log for non-client or client related transactions for reconciliation with the monthly CBA statement they will receive from Bank of America.
- Forward the approved Controlled Billed Account Log, CBA statement, original receipts, Travel Authorizations, TIPS documents and other supporting documentation to DCFS Fiscal Services at the email address DCFS.SLTC@la.gov.

For additional instructions, refer to the Documenting and Reconciling Transactions and Processing Payments sections of the manual and follow the procedures listed for the CBA. The TIPS Vendor number for CBA transactions is 020132109.

Compliance Procedures

The Compliance Unit is housed within the Administrative Services Section and is responsible for ensuring the accountability and maintaining the integrity of the DCFS CBA Program.

To fulfill its role, Compliance Reviewers conduct reviews to ensure that Travel policies and procedures are being followed by DCFS employees statewide. The reviewers begin their review by contacting a Cardholder and requesting documentation pertaining to transactions made on their CBA.

Documents must be returned by the requested date to the Compliance Unit at DCFS.Travelcard.Compliance@la.gov.

Unjustified incidents of non-response will be reported to the Cardholder's supervisor, appropriate Appointing Authority, and the DCFS Undersecretary. Requested documents include:

- Bank of America monthly statement
- Controlled Billed Account Log for Client Related Use ([DCFS TCF 3](#)) for client transactions and/or Controlled Billed Account Log for Non-Client Related Use ([DCFS TCF 4](#)) for Non-Client transactions, and supporting documentation (i.e. invoices and Travel receipts)
- Relevant documentation required by [PPM 49](#) and [DCFS Policy 1-14, Travel Regulations](#).

The Compliance Reviewer performs post reviews to determine:

- If transactions under the CBA program meet State and DCFS CBA program policies and procedures.
- The number and amount of transactions and vendors used, as well as detailed transaction information.
- Whether Louisiana state taxes have been paid on transactions.
- If the transactions listed on the Controlled Billed Account Log are equal to the charges on the Bank of America Statement.
- If documentation is adequate and sufficient to adhere to State and DCFS Travel guidelines and accounting guidelines for expenditure records.
- Whether the Cardholder is the only person who used the card.
- Whether transactions were limited to official State business.
- Whether the Cardholder and his supervisor signed and dated the charges listed on the Bank of America Statement and Controlled Billed Account Log, indicating their approval.
- That transactions were not made:
 - for personal use
 - to avoid appropriate Travel or payment procedures

- to access cash
- for fuel and maintenance of automobiles
- for incidentals, such as meals, fees and tips to porters, baggage carriers, bellhops, hotel maids; transportation between places of lodging/airport such as taxi or shuttle; phone calls, baggage check-in fees and any unallowable expenses.
- for restricted or prohibited Merchant Category Codes without written approval from the Office of State Travel.

All documentation, findings, and replies from cardholders/supervisors that result from the monthly review of CBA transactions will be maintained and filed in the Administrative Services Section.

The Compliance Reviewer runs reports in WORKS and INTELLILINK in accordance with State of Louisiana CBA Policy. The reports are to be used as a tool to determine which Cardholders may need a refresher training course, counseling, cancellation of card, as well as, to determine possible changes to Cardholder's limits, profiles, and MCC groups.

The Compliance Officer provides monthly certification to DOA that reports have been run and provides justification and explanations, as needed.

When the Compliance Unit finds that a Cardholder or supervisor is non-compliant with State Travel rules and regulations and/or [CBA Policy 1-21](#) and/or the procedures set forth within this manual, the Compliance Unit will initiate the following actions.

- The Compliance Officer will send a letter to the Cardholder, Cardholder's supervisor and delegated Appointing Authority informing them of the infractions.
- The Cardholder must submit a written corrective action plan, signed by the Cardholder, Cardholder supervisor and Appointing Authority, acknowledging the infraction and outlining steps taken to avoid further citations.
- In addition, infractions which remain unresolved or non-responsive will be included in a monthly report that will be submitted to the appropriate Appointing Authority and the DCFS Undersecretary.

Continued offenses will be referred to the DCFS Undersecretary for consideration of appropriate action, such as termination of the account and/or disciplinary action.

If fraud, theft or misappropriation of funds is suspected, the DCFS Bureau of General Counsel will be notified.

The DCFS Bureau of General Counsel will initiate an internal administrative investigation in order to determine if DCFS policies were violated.

If violations are discovered, the findings will be reported to the appropriate Appointing Authority to commence disciplinary action in accordance with [DCFS Policy 4-07, Disciplinary, Corrective Actions, and Separations](#).

Controlled Billed Account (CBA) Training Program Presentation

- The proper training mechanism used to inform Cardholders of the policies and procedures which govern the CBA is available through the DCFS On-Line Policy Management System in DCFS Policy 1-21, CBA Policy.
- All program participants, i.e. CBA Administrator, Cardholder, and Cardholder Approvers are required to complete an online certification class, annually, receiving a passing grade of at least 90 in order to receive a new controlled billed account, a renewal controlled billed account, remain as CBA Administrator or remain as a cardholder approver.
- Additional training for all CBA program participants is available through Moodle. All program participants are required to complete this training annually.

Note: The certification class for the CBA Administrator would be the same as a cardholder's certification.